Note: *If you treat withholding or a tax credit as paid (for estimated tax purposes) when it was actually withheld or the tax was paid, check the box on line 1c of Part I and complete and attach Form L-2210 to return.*

Line 15
Include in your estimated payments any overpayment of tax from your 2014 tax return that you elected to credit forward to your 2015 tax liability.

If you filed your 2014 return by the due date (including extensions), treat the 2014 overpayment as a payment made on April 30, 2015.

If you filed your 2015 return by January 31, 2016 include on line 15, column (d), the amount of tax you paid with your return. In this case, you will not owe interest or penalty for the payment due by January 31, 2016.

Line 22
If line 22 is zero for all payment periods, you do not owe interest or penalty. But if you checked the box on lines 1b or 1c in Part I, you must file form 2210 with your return. If you checked the box on line 1d in Part I, you must complete Part II and file page 1 of Form L-2210 with your return.

In certain circumstances, Lansing will waive all or part of your penalty if you have an underpayment on line 15. See Waiver of Penalty for more information.

Section B – Figure the Interest
Figure the interest by applying the appropriate interest rate against each underpayment shown on line 22. The interest is figured for the number of days that the underpayment remained unpaid.

The interest rates are established twice per year. If an underpayment remained unpaid for more than one rate period, the penalty on that underpayment will be figured using more than one rate period.

Use lines 24, 27 and 30 to figure the number of days the underpayment remained unpaid. Use lines 26, 29 and 32 to figure the actual interest amount by applying the daily interest rate listed for each period on lines 25, 28 and 31.

Your payments are applied to any underpayment balance on an earlier installment. It does not matter if you designate a payment for a later period. For example, you had an underpayment for the April 30 installment of $200. The June 30 installment required a payment of $500. On July 1, you made a payment of $500 to cover the June 30 installment. However, $200 of this payment is applied to the April 30, installment. The interest due for the April 30 installment is figured to July 1 (62 days). The amount applied to the June 30 installment is $300.

List your 2015 tax payments made after 4/30/2015. Before figuring the interest in Section B, it will be helpful to list the payments you made after April 30, 2015, as shown in the tables below.

Table 1 — 2015 Tax Payments Made After 4/30/2015 and Before 7/1/2015	
Date	Payments

Table 2 — 2015 Tax Payments Made After 6/30/2015 and Before 1/1/2016	
Date	Payments

Table 3 — 2015 Tax Payments Made After 12/31/2015 and Before 5/1/2016	
Date	Payments

In each table, list only the payments made during the dates shown in the table heading. Also, apply the following rules.

Any tax withheld for Lansing, any credit for tax paid to another city and any tax paid on your behalf by a partnership should be included. You are considered to have paid ¼ of these amounts on each payment date unless you can show otherwise. For example, if you had income tax withheld from your wages of $1,000 during the year for Lansing, list $250 as paid on 6/30/13, 9/30/13 and 1/31/14 in the applicable table. Do not list the withholding applicable to the first payment due date (4/30/13).

For Table 3, any balance due of income tax that you pay with your tax return is considered a payment for this purpose and should be listed. Use the date you file your return or 4/30/14, whichever is earlier, as the payment date.

Total days in rate period. If an underpayment remained unpaid for an entire rate period, use the chart below to determine the number of days to enter in each column. The chart is organized in the same format as Form L-2210, Part III, Section B.

Chart of Total Days				
Rate Period	(a)	(b)	(c)	(d)
1 (Line 24)	61	–	–	–
2 (Line 27)	184	184	92	–
3 (Line 30)	89	89	89	89

For example, if you have an underpayment on line 22, column (a), but show no payments in Table 1, you would enter 61 on line 24, column (a).

The following line by line instructions apply only to column (a) of Section B. If there is an underpayment shown in column (b), (c) or (d) on Line 22, complete lines 24 through 33 for those columns in a similar manner.

Interest Rate Period 1
Line 24
Enter on line 24, column (a), the number of days from 4/30/2015 to the date of the first payment listed in Table 1. If no payments are made enter "61."

Example 1. You had an underpayment of $500 on line 22 and your first payment shown in the table was made on 5/15/2015 in the amount of $300. See Example 2 for interest computation.

Line 26
Make the computation requested for line 26 and enter the result. Note that the computation calls for the "underpayment on line 22." The amount used as the "underpayment" depends on whether or not a payment is listed in Table 1. If a payment was made during the period, a separate computation for the number of days and the amount of underpayment before and after each payment must be made and added together to compute the total interest for the period.

If there is a payment listed in Table 1. On a separate sheet of paper, apply the payment to the underpayment shown on line 22. After the payment, the "underpayment" for the computation is the remaining balance after the payment is applied underpayment. If the payment is more than the underpayment, apply only an amount equal to the underpayment.

Example 2. Assume the same facts as in Example 1. Because you paid $300 toward the underpayment enter $0.52 on line 26, ($300 x 15 x 0.0001164).

Example 3. Your underpayment on line 22 was $500 and you paid $800 on 5/15/2015. Because your payment was more than your underpayment, you would apply $500 to the underpayment. Enter $0.87 on line 26 ($500 x 15 x 0.0001164).

If there are no payments listed in Table 1. The "underpayment" is the entire underpayment balance.

Determine If You Need To Make Additional Computations for Column (a)
Whether you need to make additional computations depends on which of the following conditions apply:

1. **No payments are listed in Table 1.** On line 24, enter "61." This is the total number of days in the period (see total days in rate period on page 3). Compute the interest for the period and enter the amount on line 26. You will need to figure the interest for the next interest rate period. See *Interest Rate Period 2* on page 4.
2. **The first (or only) payment listed in Table 1 was enough to reduce the underpayment to zero.** Compute the interest due for the number of days from the due date to the payment. There are no further computations to make for column (a). Figure the interest for any other underpayments shown in line 23, columns (b) through (d).
3. **The payment listed in Table 1 did not reduce the underpayment to zero, and no other payments are listed.** Make one or more computations for column (a) on lines 24 and 26. The second computation is to figure the interest on the underpayment balance; that is, the portion of the underpayment that remained unpaid for the entire period. In this case, you would enter another number in the entry space for lines 24 and 26. As follows:
   a. On line 24, enter the number of days from the payment date to the end of the interest rate period.
   b. On line 26, make the computation and enter the result. In this case, however, the "underpayment" in the computation is the remaining balance of the underpayment.
   c. Add the results of the two computations together to get the total interest for the interest rate period.

Example 4. Assume the same facts as in Examples 1 and 2. After applying the $300 payment, the underpayment balance is $200. Line 26, therefore, will contain the second entry of $1.42 ($200 x 61 x 0.0001164). Go to line 27 to figure the interest on the underpayment for Interest Rate Period 2.

4. Additional payments are listed in Table 1 and the first payment was not enough to reduce the underpayment to zero. On line 22 you may list the amounts and the payment dates that apply to the underpayment for that installment period. Then figure the interest for each amount listed on line 22. If an underpayment balance remains after applying all the payments, figure the interest on the balance of the underpayment.

Example 5. Your underpayment on line 22 column (a) is $500 and you made two payments: $300 on 5/15/2015 and $200 on 6/22/2015. On line 22, enter $500 or enter each payment and date separately, which will correspond with the two entries on lines 24 and 26 as explained below.

Line 24 will show two entries in column (a) as follows: "15" days (from 4/30 to 5/15) and "53" days (from 4/30 to 6/22).

Line 26 will show two entries in column (a) as follows: $0.52 ($300 x 15 x 0.0001164) and $1.23 ($200 x 53 x 0.0001164).

Example 6. Your underpayment on line 22, column (a), is $800 and you made two payments: $300 on 5/15/2015 and $300 on 6/22/2015. Lines 24 and 26 will each show three entries in column (a), one for each payment and a third for the balance due of $200 ($800 minus $600).

Line 24 will show "15" days (from 4/30 to 5/15), "53" days (from 4/30 to 6/22) and "61" days (from 4/30 to 6/30).

Line 26 will show $0.52, $1.85 and $1.42, computed as follows: $800 x 15 x 0.0001164 (first payment), $500 x 53 x 0.0001164 (second payment) and $200 x 61 x 0.0001164 (remaining underpayment balance).

Then figure the interest for Interest Rate Period 2 (lines 27 and 29) on the remaining $200 balance.

Interest Rate Period 2
If an underpayment balance remains after applying the payments in Table 1, figure the interest attributable to that balance on lines 27 and 29. Generally, use the same steps as explained under the instructions for Rate Period 1. But use the dates and interest rate shown on lines 27 and 28 and use only the payments listed in Table 2.

Line 27
Enter on line 27, column (a), the number of days after 6/30/2015 to the date of the first payment listed in Table 2. If no payments are listed in Table 2, enter "184."

Line 29
Figure line 29 in the same manner as explained for line 26, except use the new interest rate listed in Line 28.

Interest Rate Period 3
If an underpayment balance remains after applying any payments in Tables 1 and 2, figure the interest attributable to that balance on lines 30 and 32. Generally, use the same steps as explained under the instructions for *Rate Period 1*. But use the dates and interest rate shown on lines 30 and 31 and use only the payments listed in Table 3.

Line 30
Enter on line 30, column (a), the number of days after 12/31/2015 to the date of the first payment listed in Table 3. If no payments are listed in Table 3, enter "89."

Line 32
Figure line 32 in the same manner as explained for line 26, except use the new interest rate listed on line 31.

Section C – Figure the Penalty

Chart of Total Months				
Rate Period	(a)	(b)	(c)	(d)
1 (Line 34)	12	10	7	3

The first day of a month that there is an underpayment counts as the first month for penalty purposes. An additional month is added to the total of the months on the first day of the next month and each month thereafter that the underpayment remains unpaid.

Line 34
Enter on line 34, column (a), the number of months from 4/30/2015 to the date of the first payment listed in Tables 1, 2 or 3. If no payments are made enter "12."

Example 7. Use the same facts as in Example 6. Lines 34 will show three entries in column (a), and the total number of months for each penalty computation is 1 (May), 2 (May and June) and 2 (May and June) respectively.

Line 36
Figure line 36 in the same manner as the interest was calculated, except use the new penalty rate of 1% per month listed on line 35. You will have a penalty computation for each payment listed in Tables 1, 2 and 3 and for the remaining balance of the underpayment at 4/30/2016.

Example 8. Use the same facts as in Example 6. Line 36 will each show three entries in column (a), $3.00 ($300 x 1 month x .01), $6.00 ($300 x 2 months x .01) and $4.00 ($200 x 2 months x 1) respectively.

SCHEDULE A1 – ANNUALIZED INCOME INSTALLMENT METHOD
If your income varied during the year because, for example, you operated your own business on a seasonal basis, you may be able to lower or eliminate the amount of one or more required installments by using the annualized income installment method. Use Schedule A1 to figure the required installments to enter on Form L-2210, Line 13.

If you use Schedule A1 for any payment due date, you must use it for all payment due dates. When figuring the amount of each required installment, Schedule A1 automatically selects the smaller of the annualized income installment or the regular installment. For installment periods two, three or four, the regular installment is increased by the amount saved from using the annualized income installment method in figuring any earlier installments.

To use the annualized income installment method, you must do all three of the following:
1. Enter the amount from Schedule A1, line 17, in each column of Form L-2210, line 13.
2. Check box 1b in Part I.
3. Attach both Form L-2210 and Schedule A1 to your return.

Annualized Income Installments
Line 1
Figure your total income for the period minus any allowable deductions for the period.

All other lines
Follow the instructions on each separate line.